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2007 APR 11 A 10:05

U.S. BANKRUPTCY COURT  
CLERK

307 International Circle, Suite. 270  
Hunt Valley, MD 21030  
Tel: 410-773-4089  
Fax: 410-773-4057  
Email: Phyllis.Hayes@rmsna.com  
www.rmsna.com

Phyllis A. Hayes  
Paralegal - Bankruptcy Services

April 4, 2007

Clerk  
U.S. Bankruptcy Court  
District of Nevada  
300 Las Vegas Blvd., South  
Las Vegas, NV 89101

Date: 4-26-07  
Time: 9:30

Response to First Omnibus Objection of the USA CM Liquidating Trust ("USACM Trust")  
to Claims Asserting Priority Status

In re: USA Commercial Mortgage Company, *et al.* ("Debtors")  
Case No. BK-S-06-10725 (Jointly Administered) (Chapter 11)  
Claimant - CDW Computer Centers, Inc., Claim No. 3 @\$1,381.30

Dear Clerk:

As agent for the creditor, CDW Computer Centers, Inc. ("CDW"), we disagree with the USACM Trust's objection to reclassify CDW's entire claim as being general unsecured. We believe an administrative priority allowance should be made for those goods shipped to the Debtors in the ordinary course of business and received by the Debtors within 20-days before its bankruptcy filing, i.e., between March 29, 2006 and March 30, 2006. Copies of the actual invoices AND proofs of delivery are attached in support of the claim.

In that regard, we ask that the claim be evaluated on its merit in the amount of \$1,381.30 (administrative priority) on the basis of 11 U.S.C. §503(b)(9).

Sincerely,

A handwritten signature in black ink, appearing to read "Phyllis Hayes".  
Phyllis A. Hayes  
Receivable Management Services  
Agent for CDW Computer Centers, Inc.

Enclosures

cc:  
Rob Charles, Esq.  
Lewis and Roca LLP  
3993 Howard Hughes Parkway, Ste. 600  
Las Vegas, NV 89169-5996

Counsel for the USACM Liquidating Trust

**CDW CORPORATION**  
**STATEMENT OF ACCOUNT**

| SOLD TO     | Account No. | Invoice No.   | Invoice Date | Purchase Order | SubTotal           | Sales Tax       | Freight         | Invoice Total      | AMOUNT OWED        | BKCY DATE | Date of Receipt | No. of Days from receipt to bkcy filing | Am't Eligible for Admin Expense 503(b)(9) |
|-------------|-------------|---------------|--------------|----------------|--------------------|-----------------|-----------------|--------------------|--------------------|-----------|-----------------|---|---|
| USA CAPITAL | 4626389     | XK38694       | 03/28/06     | 135            | \$ 780.00          | \$ 61.61        | \$ 14.99        | \$ 856.60          | \$ 856.60          | 04/13/06  | 03/30/06        | 14                                      | \$ 856.60                                 |
|             |             | XK31849       | 03/28/06     | 134            | \$ 136.00          | \$ 11.54        | \$ 12.99        | \$ 160.53          | \$ 160.53          | 04/13/06  | 03/29/06        | 15                                      | \$ 160.53                                 |
|             |             | XK95826       | 03/29/06     | 131            | \$ 320.00          | \$ 26.20        | \$ 17.97        | \$ 364.17          | \$ 364.17          | 04/13/06  | 03/30/06        | 14                                      | \$ 364.17                                 |
|             |             | <b>TOTAL:</b> |              |                | <b>\$ 1,236.00</b> | <b>\$ 99.35</b> | <b>\$ 45.95</b> | <b>\$ 1,381.30</b> | <b>\$ 1,381.30</b> |           |                 |   | <b>\$ 1,381.30</b>                        |



\*\*\*ORIGINAL COPY\*\*\*

**The Right Technology.  
Right Away.™**
**www.cdw.com  
800-800-4239**

 Tax Identification  
36-4530079

| INVOICE NO. | ACCOUNT NO. | INVOICE DATE |
|-------------|-------------|--------------|
| XK38694     | 4626389     | 3-28-06      |

**S** USA CAPITAL  
**O** 4484 S PECOS RD  
**L** ACCTS PAYABLE  
**D** LAS VEGAS, NV 89121-5030  
**T** 7027342400  
**O**
**S** USA CAPITAL  
**H** 4484 S PECOS RD  
**I** PO# 135  
**P** LAS VEGAS, NV 89121-5030  
**T** YOUR P.O. # 135  
**O**

| ACCOUNT MANAGER | DATE ORDERED | DATE SHIPPED | WEIGHT | SHIPPED VIA    | TERMS       |
|-----------------|--------------|--------------|--------|----------------|-------------|
| IRA BALLIN      | 3-28-06      | 3-28-06      |        | DHL Second Day | NET 30 Days |

| ORD.       | SHP. | B/D | ITEM NUMBER   | DESCRIPTION | UNIT PRICE | EXTENSION |
|------------|------|-----|---|-------------|------------|-----------|
| 15         | 15   | 0   | 493384 (07) KINGSTON 512MB 400MHZ DDR<br>MFG#: KVR400X64C3A/512 |             | 52.00      | 780.00    |
| Subtotal:  |      |     |   |             |            | 780.00    |
| Freight:   |      |     |   |             |            | 14.99     |
| Sales Tax: |      |     |   |             |            | 61.61     |

 PLEASE REMIT TO:  
 CDW DIRECT, LLC, PO BOX 75723, CHICAGO, IL 60675-5723

|               |             |
|---------------|-------------|
| INVOICE TOTAL | US Currency |
|               | 856.60      |

EXPLANATION OF OUR RETURN AND FREIGHT POLICIES ARE ON BACK OF THIS INVOICE. IF YOU HAVE ANY QUESTIONS ABOUT THE ORDER OR INVOICE, PLEASE WRITE OR CALL.

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 Tax Identification  
36-4530079

| INVOICE NO. | ACCOUNT NO. | INVOICE DATE |
|-------------|-------------|--------------|
| XK31849     | 4626389     | 3-28-06      |

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 USA CAPITAL  
4484 S PECOS RD  
ACCTS PAYABLE  
LAS VEGAS, NV 89121-5030  
7027342400

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 @SA CAPITAL  
4484 S PECOS RD  
PO# 134  
LAS VEGAS, NV 89121-5030  
YOUR P.O.# 134

|   |      |     | ACCOUNT MANAGER             | DATE ORDERED | DATE SHIPPED              |  | WEIGHT | SHIPPED VIA     | TERMS                 |
|---|------|-----|-----------------------------|--------------|---------------------------|--|--------|-----------------|-----------------------|
|   |      |     | IRA BALLIN                  | 3-28-06      | 3-28-06                   |  |        | UPS Ground      | NET 30 Days           |
| ORD.  | SHP. | B/O | ITEM NUMBER                 |              | DESCRIPTION               |  |        | UNIT PRICE      | EXTENSION             |
| 2   | 2    | 0   | 447403 (07)<br>MFG#: WAP54G |              | LINKSYS WIRELESS G ACCESS |  |        | 68.00           | 136.00                |
|   |      |     |                             |              |                           |  |        | Subtotal:       | 136.00                |
|   |      |     |                             |              |                           |  |        | Freight:        | 12.99                 |
|   |      |     |                             |              |                           |  |        | Sales Tax:      | 11.54                 |
| PLEASE REMIT TO:<br>CDW DIRECT,LLC, PO BOX 75723, CHICAGO, IL. 60675-5723 |      |     |                             |              |                           |  |        | INVOICE TOTAL ➡ | US Currency<br>160.53 |

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### Tracking Detail

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**Your package has been delivered.**

Tracking Number: 1Z 9R1 40W 03 0118 299 2  
 Type: Package  
 Status: **Delivered**  
 Delivered on: 03/29/2006 12:26 P.M.  
 Signed by: ELISA  
 Location: FRONT DESK  
 Delivered to: LAS VEGAS, NV, US  
 Service Type: GROUND

### Package Progress

| Location          | Date       | Local Time | Description |
|-------------------|------------|------------|-------------|
| LAS VEGAS, NV, US | 03/29/2006 | 12:26 P.M. | DELIVERY    |

Tracking results provided by UPS: 04/04/2007 12:17 P.M. EST (USA)

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*Inv XK 31849*



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Tax Identification  
36-4530079

| INVOICE NO. | ACCOUNT NO. | INVOICE DATE |
|-------------|-------------|--------------|
| XK95826     | 4626389     | 3-29-06      |

**SOLD TO**  
 USA CAPITAL  
 4484 S PECOS RD  
 ACCTS PAYABLE  
 LAS VEGAS, NV 89121-5030  
 7027342400

**SHIP TO**  
 USA CAPITAL  
 4484 S PECOS RD  
 PO# 131  
 LAS VEGAS, NV 89121-5030  
 YOUR P.O. # 131

| ACCOUNT MANAGER | DATE ORDERED | DATE SHIPPED | WEIGHT | SHIPPED VIA       | TERMS       |
|-----------------|--------------|--------------|--------|-------------------|-------------|
| IRA BALLIN      | 3-29-06      | 3-29-06      |        | Dynamex Messenger | NET 30 Days |

| ORD.       | SHR. | B/O | ITEM NUMBER                        | DESCRIPTION                | UNIT PRICE | EXTENSION |
|------------|------|-----|------------------------------------|----------------------------|------------|-----------|
| 20         | 20   | 0   | 074122 (01)<br>MFG#: A3L791-25-GRN | BELKIN CAT5E PATCH CAB 25F | 8.00       | 160.00    |
| 20         | 20   | 0   | 074124 (01)<br>MFG#: A3L791-25-ORG | BELKIN CAT5E PATCH CAB 25F | 8.00       | 160.00    |
| Subtotal:  |      |     |                                    |                            |            | 320.00    |
| Freight:   |      |     |                                    |                            |            | 17.97     |
| Sales Tax: |      |     |                                    |                            |            | 26.20     |

PLEASE REMIT TO:  
 CDW DIRECT,LLC, PO BOX 75723, CHICAGO, IL 60675-5723

INVOICE TOTAL US Currency  
 364.17

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Apr. 26. 2006 6:57AM

No. 2972 P. 2



SERVICE ORDER#

Phone (702) 914-1919

3083302

4000 WEST SUNSHINE BLVD. SUITE 100 LAS VEGAS, NV 89103  
24 HOUR DELIVERY SERVICE IN LAS VEGAS & SO. NEVADA AREAS

SERVICE TO ALL CITIES  
LICENSED • BONDED • INSURED

DATE 03/30/06 CLIENT/ REFERENCE Add Borelino

CHARGE TO CON  
FROM Accurate Co  
1100 Sunset Rd  
Las Vegas NV  
(1 box)

| PACKAGES | DESCRIPTION | WEIGHT | EXCLUSIVE HANDLING | WAITING TIME | TOTAL CHARGE | CHARGE |
|----------|-------------|--------|--------------------|--------------|--------------|--------|
| 1        |             |        |                    |              |              |        |

DRIVER X Judy Miller

PRIORITY ☐ STANDARD ☐ ECONOMY ☒

PACK UP TIME 8:00

DELIVERY TIME 8:00

SHIPPER'S DECLARATION OF RECEIPT & ACCEPTANCE OF SERVICE  
ALL INFORMATION IS TRUE & CORRECT  
SIGNED: Judy Miller  
PRINT NAME: Judy Miller

Inw XK95826

[ope\_ordr] r5.148.325.27 Order Processing Co.: 850 ORD LS  
 Sg: J MEYERS Del: 8:00 Quote: 11.29

|                                       |                 |                |       |                     |                 |         |
|---------------------------------------|-----------------|----------------|-------|---------------------|-----------------|---------|
| Cust#                                 | Customer Name   | SvcTyp         | Pc    | Wght                | Ctrl #          | CSR     |
| 98254                                 | CDW / LAS VEGAS | DISTRIB        | 1     | 12                  | 1890448         | OT*     |
| Ordered By                            | Reference       | [REQ]          | Pg/Of | RdTrp               | COD             | OrdDte  |
| CDW LOAD                              | BPR6104         |                | 1/ 1  |                     | N               | 3/30/06 |
| Pickup Information [CUST] [INVLD ADR] |                 | BOL#:BPR610401 |       |                     | Req FU          | Hrs     |
| Nam:DYNAMEX INC.                      |                 |                |       |                     | 3/30/06         |         |
| Adr:3201 E ALEXANDER RD               |                 |                |       |                     | Fr: 6:00        | Mi/Blk  |
| Cty:NORTH LAS VEGAS St:NV Zp:89030    |                 |                |       |                     | To:             | 16      |
| Phn: Ext: Zns: /                      |                 |                |       |                     | * Chg / Hist ** |         |
| See: Rm:                              |                 |                |       |                     |                 |         |
| Delivery Information [INVLD ADR]      |                 |                |       |                     | Req DL          | Drv1    |
| Nam:USA CAPITAL                       |                 |                |       |                     | 3/30/06         | 2       |
| Adr:4484 S PECOS RD                   |                 |                |       |                     | Fr:             | Drv2    |
| Cty:LAS VEGAS St:NV Zp:89121          |                 |                |       |                     | To:10:00        |         |
| Phn:702 734-2400 Ext: Zns: /          |                 |                |       |                     |                 |         |
| See:ATTN: TODD BERGL Rm:              |                 |                |       |                     |                 |         |
|                                       |                 |                |       | *OT *: 3/30/06 5:12 | Sign? Y         | CB? N   |

Cannot Change Order - Press Desired Function: [Return]-Continue  
 [^P] Menu [F9] Delete/Abort [^A] Add'l OrderInfo [F12] Note Pad [Tab] ->

Inv XK95826



**Carol Drew**

---

**From:** Marra Balan [marbal@cdw.com]  
**Sent:** Wednesday, April 26, 2006 9:34 AM  
**To:** Robyn McDermott; Carol Drew  
**Cc:** Diane Lawrin  
**Subject:** CSR Number.: 962479 / DYN POD

Hello,

Please fax signed copy of POD as customer states he never received this shipment. Thanks.

Int Ord# 10 BPR6104

Tracking Number    Box Weight  
XBPR610401001       11.800  
3/29/2006 24:29:35   Shp Cd NR

USA CAPITAL  
4484 S PECOS RD  
PO# 131

ATTN: TODD BERGLUND  
LAS VEGAS, NV 89121-5030  
Phone: 7027342400  
Contact: TODD BERGLUND

*Marra V. Balan*  
*Customer Relations - Carrier Specialist*  
*CDW - The Right Technology Right Way*  
*Direct: 847-371-6027*  
*Fax: 847-371-2679*  
*Email: [marbal@cdw.com](mailto:marbal@cdw.com)*  
*[www.cdw.com/customerrelations](http://www.cdw.com/customerrelations)*  
*[www.cdw.com/customerrelations](http://www.cdw.com/customerrelations)*

*Inv XK 95826*

4/26/2006